

TELANGANA STATE BOARD OF INTERMEDIATE EDUCATION: HYDERABAD

ANNUAL ACADEMIC PLAN 2024-2025

COMMERCE & ACCOUNTANCY

II YEAR

Month and No. of Working Days	Topics to be covered, Unit Tests, Exams/ Assignments	Periods allotted for each topic
JUNE 23	Commerce Unit-I: Financial Markets and Stock Exchange Financial Markets: Meaning and Concept Classification of Financial Markets - (Money Market ,Bond Market, Debt Market, Equity Market, Forex Market, Derivatives and Structured products) Primary Market and Secondary Market: Public Issue(IPO) and its linkage to trading Money Market Instruments: Debt market instruments, Equity market instruments, Convertibles.	08
	Mutual Funds and Stock Exchange: Mutual Funds: Concepts, objectives, Types	08
	Stock Exchange- Meaning- Significance- Listing of Securities-Functions of Stock Exchange, Concept of BSE & NSE, SEBI, - Stock Broker - Meaning, Role, Need for services of Stock Broker	06
	ASSIGNMENT TEST – I	01
JULY 24	Accountancy Unit I: Depreciation: Meaning-Significance - Causes of Depreciation-Methods of Depreciation – Problems on Fixed Installment Method and Diminishing Balance Method – Illustrations and Exercises.	12
	Commerce UNIT II: Business Services and Other Services: Banking Services: Meaning and Definition of Banks-Functions of Banks - Classification of Banks - E-Banking – ATM – Anywhere Banking – Internet Banking, Types of Deposits-Types of Loans, Types of Payment	11
	ASSIGNMENT TEST –II/ UNIT TEST-I	01

<p style="text-align: center;">AUGUST 24</p>	<p>Commerce UNIT II: Business Services and Other Services: Other Services: Insurance: Meaning, Definition, Features, Principles functions, Types of Insurance, IRDA Accountancy Unit-II: Consignment Accounts: Meaning and significance of Consignment –Differences between Consignment and Sale –Terminology used in Consignment Accounts – Valuation of unsold stock –Loss of Stock. Problems include in proforma invoice method– Illustrations and Exercises.</p> <p style="text-align: center;">ASSIGNMENTTEST-III/UNIT TEST-II</p>	<p style="text-align: center;">03</p> <p style="text-align: center;">20</p> <p style="text-align: center;">01</p>
<p style="text-align: center;">SEPTEMBER 22</p>	<p>Commerce: Unit-III: Entrepreneurship Entrepreneurship : Meaning of Entrepreneur-Enterprise and Entrepreneurship–Functions of Entrepreneur–Types of Entrepreneurs–Characteristics of Entrepreneurs – Process of setting up a business-Entrepreneurial opportunities in Telangana</p> <p>State – Startups: Concepts – Pre – requisites –Registration – Funding (Case Studies)</p> <p>Accountancy Unit III: Accounts of Not for Profit Organisations: Meaning – Characteristics –Accounting Records-Differences between Capital and Revenue Expenditure-Deferred Revenue expenditure – Differences between capital and revenue receipt and Income – Differences between Payment and Expenditure-Accounting Treatment of Important terms (Theory)-</p> <p>Preparation of Receipts and Payments Account (Theory and Problems)</p> <p style="text-align: center;">ASSIGNMENTTEST-IV/UNITTEST-III</p>	<p style="text-align: center;">08</p> <p style="text-align: center;">04</p> <p style="text-align: center;">09</p> <p style="text-align: center;">01</p>
<p style="text-align: center;">OCTOBER 19</p>	<p>Accountancy-Unit-III: Accounting for Not – for –Profit Organizations : – Preparation of Income and Expenditure Account –</p>	

	Preparation of Balance sheet –Final Accounts with Adjustments – Illustrations and Exercises. ASSIGNMENT – V DUSSEHRA HOLIDAYS (FROM 06-10-2024 TO 13-10-2024)	18 01
NOVEMBER 24	Commerce Unit-IV: Internal and International Trade Internal Trade: Meaning of Trade– Types -Features of internal trade – The distribution chain -Producers - Wholesalers - Retailers-Consumers - Types of Retail Trade-Special Economic Zones. International Trade: Meaning - Importance – Scope - Benefits of International Trade Procedures and Formalities of Export and Import Trade- Export Processing Zones. Accountancy-Unit-IV: Partnership Accounts: Introduction - Meaning and definition - Features of Partnership - Partnership deed/Agreement -Methods of preparing capital accounts - Profit and loss appropriation account-Admission of partner-Retirement of partner-Death of partner-calculation of new profit sharing ratio-Ratio of Gaining-Ratio of Sacrificing - Revaluation of Assets and liabilities-Goodwill and accounting treatment (Theory only) HALF YEARLY XAMINATIONS FROM 20-11-2023 TO 25-11-2023	06 06 06 06
December 23	Accountancy-Unit-IV: Partnership Accounts: Introduction - Partners Capital Accounts-Fixed and Fluctuating Capital-Final Accounts -Admission and Retirement of partner-Illustrations and Exercises (Problems only) Death of partner (Theory only) ASSIGNMENTTEST–VI/UNITTEST–IV	22 01
January 2025 22	Commerce Unit-V: Principles and Functions of Management: Meaning and Definitions of Management - Objectives of Management-Nature & Levels	08

	<p>of Management – Management Vs Administration –Principles of Management. Functions of Management: Planning: Meaning - Importance – Features; Organising: Meaning–Steps–Importance; Staffing: Meaning – Importance – Process; Directing: Meaning – Importance–Principles; Controlling: Meaning – Importance–Limitations; POSDCORB.</p> <p>Unit-V: Computerized Accounting System: Meaning – Features – Advantages – Limitations -Comparison between Manual and Computerized Accounting System-Types of Accounting Softwares (Theory Only)</p> <p>SANKRANTHI HOLIDAYS FROM 11-01-2025 TO 16-01-2025</p> <p>PRE-FINAL EXAMINATIONS From 20-01-2025 to 25-01-2025</p>	<p>08</p> <p>06</p>
FEBRUARY 23	Revision of important topics Commerce and Accountancy.	23
March 23	Inter Public Exams - March -2025 Last working day 29-03-2025 Summer Vacation From 30-03-2025 to 01-06-2025 Advanced Supplementary Examinationsin Last week of May 2025	23

Prepared by : **BODDU SAIDULU**, JL in Commerce,
GJC YACHARAM, RANGAREDDY, Dist.